

March 7, 1978

In response to other of your questions, we suggest:

1. The instructions in Form AH 266D should be followed to require the corporation to submit certified articles of incorporation. Certified articles of incorporation can easily be obtained from the Secretary of State. A copy of articles or the by-laws, certified by the corporation's president, is not a satisfactory substitute.
2. The purpose of requiring a financial statement is to determine, among other things, that ownership of the land is in the claimants. For example, if the corporation is shown to hold equity interest in certain spaces, then those spaces cannot qualify for the homeowners' exemption.
3. The Board of Equalization does not require you to file any documentation with the Board for review and approval.

Very truly yours,

Robert R. Keeling  
Tax Counsel

RRK:fp

bc: Mr. Jack F. Eisenlauer (W. Grommet)  
DAS File  
Legal Section